

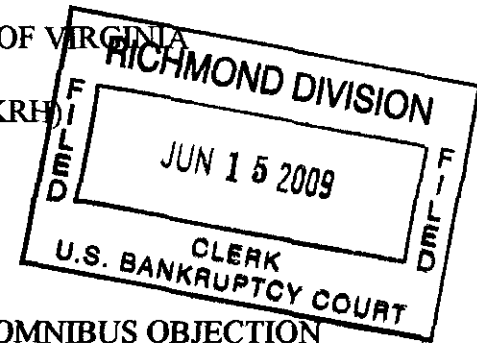
UNITED STATES BANKRUPTCY COURT: EASTERN DISTRICT OF VIRGINIA

In re:

Case No. 08-35653 (KRH)
Chapter 11

CIRCUIT CITY STORES, INC. *et al.*,

Debtors



**COUNTY OF ALBEMARLE'S RESPONSE TO DEBTORS' SIXTH OMNIBUS OBJECTION
TO CERTAIN MISCLASSIFIED NON-GOODS 503(B)(9) CLAIMS**

As set forth in the attached response, the County of Albemarle (the "County"), by counsel, hereby contests the Debtors' Sixth Omnibus Objection To Certain Misclassified Non-Goods 503(B)(9) Claims. In support of its Response, the County states as follows:

Legal Basis of Claim

1. Debtor Circuit City Stores, Inc. ("Circuit City") has owned certain items of personal property with a situs in Albemarle County.
2. As a result, pursuant to *Albemarle County Code* § 15-1100, the Debtor has duly incurred County personal property taxes on said items, which it has not yet paid.

2008 Business Personal Property Taxes

3. According to the Debtor's tax return, the Debtor owned \$72,680 worth of business personal property with a situs in Albemarle County as of January 1, 2008.
4. As a result, the Debtor duly incurred \$1,555.35 in County business personal property taxes for the second half of 2008, which it has not yet paid.
5. These taxes were properly assessed against the Debtor, and constitute a valid claim against it.
6. Based on the Debtor's indebtedness, the County filed a Section 503(b)(9) Claim Request Form as Claim No. 944 on or about December 19, 2008.

Proper Status of County's Claim

7. The County now acknowledges that its claim is *not* for goods, pursuant to 11 U.S.C. § 503(b)(9), but is in fact for unpaid taxes.

8. Because the County taxes at issue were "specifically assessed" against the Debtor's property, said taxes "constitute a lien against the property so assessed and shall have priority over all security interests," pursuant to *Virginia Code* § 58.1-3942.
9. Therefore, the County's claim is properly secured up to the amount of the Debtor's equity, and is entitled to 11 U.S.C. § 507 (a)(8) priority status for any excess over the amount of the Debtor's equity.
10. Though not entitled to § 503(b)(9) treatment, the County's claim is entitled to a higher priority than the Debtors' Objection requests.

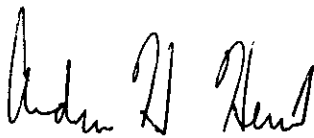
WHEREFORE, the County of Albemarle respectfully requests this honorable Court:

1. To grant a hearing on this Response on June 23, 2009 at 2:00 p.m. in the United States Bankruptcy Courtroom, 701 East Broad Street – Courtroom 5000, Richmond, Virginia 23219, as provided in the Notice of Debtor's Objection.
2. To reclassify and allow the County's claim for unpaid business personal property taxes in the full amount of \$1,555.35, plus interest at the rate of 10% per annum, as a secured claim up to the amount of the Debtor's equity and as a priority claim for any excess over the amount of the Debtor's equity.
3. To order the prompt payment in full of said amount.

The Debtor should contact the undersigned counsel on all matters relating to the claim.

Respectfully Submitted,

COUNTY OF ALBEMARLE
By Counsel



Larry W. Davis, VSB #19094
Andrew H. Herrick, VSB #37236
ALBEMARLE COUNTY ATTORNEY'S OFFICE
401 McIntire Road
Charlottesville, Virginia 22902
(434) 972-4067
fax (434) 972-4068

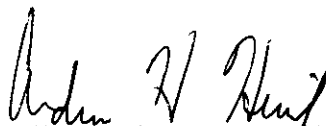
CERTIFICATE OF SERVICE

I hereby certify that true copies of the foregoing Response to Objection to Claim were sent by mail on this ~~5th~~ day of June, 2009 to:

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, DE 19899-0636
Attn: Gregg M. Galardi
Attn: Ian S. Fredericks

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM, LLP
333 West Wacker Drive
Chicago, IL 60606
Attn: Chris L. Dickerson

MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, VA 23219
Attn: Dion W. Hayes
Attn: Douglas M. Foley



Andrew H. Herrick

UNITED STATES BANKRUPTCY COURT: EASTERN DISTRICT OF VIRGINIA

In re:

CIRCUIT CITY STORES, INC. *et al.*,

Debtors

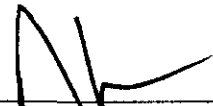
Case No. 08-35653 (KRH)
Chapter 11

AFFIDAVIT IN SUPPORT OF COUNTY OF ALBEMARLE'S RESPONSE TO SIXTH
OMNIBUS OBJECTION TO CLAIM

I, Joseph Correa, being duly sworn according to law, declare and state as follows:

1. I am employed by the County of Albemarle (the "County") as a Division Manager in the Department of Finance.
2. I declare that I have personal knowledge of the relevant facts that support the County's Response herein.
3. All facts stated in the County's attached Response are true and correct to the best of my knowledge and belief.

Respectfully submitted,



Joseph Correa

COMMONWEALTH OF VIRGINIA
COUNTY OF ALBEMARLE

The foregoing Affidavit was signed, sworn to and acknowledged before me this 3__ day of June, 2009 by Joseph Correa.

 #255697
Notary Public

My Commission Expires:

1/31/2011



LARRY W. DAVIS
COUNTY ATTORNEY

GREG KAMPTNER
DEPUTY COUNTY ATTORNEY

COUNTY OF ALBEMARLE
Office of County Attorney
401 McIntire Road, Suite 325
Charlottesville, Virginia 22902-4596
PHONE: (434) 972-4067
FAX: (434) 972-4068

ANDREW H. HERRICK
ANNIE KIM
SENIOR ASSISTANT
COUNTY ATTORNEYS

June 5, 2009

Clerk of Court
United States Bankruptcy Court
1100 E. Main Street, Suite 310
Richmond, VA 23219-3515

Re: *Circuit City Stores, Inc.* (Case No. 08-35653)

Dear Clerk:

Please find enclosed the original and one copy of the County of Albemarle's Response to Sixth Omnibus Objection to Claim in the above-named case. Please file the original Response in the subject case file. Please date-stamp and return the duplicate copy to us in the enclosed self-addressed stamped envelope. Please note that we are also sending copies of the County's Response to all other required Notice Parties.

Please let me know if further documentation is required. Thank you for your attention to this request.

Sincerely,

Andrew H. Herrick
Sr. Asst. County Attorney

Cc: Skadden, Arps, Slate, Meagher & Flom, LLP (Wilmington, DE)
Skadden, Arps, Slate, Meagher & Flom, LLP (Chicago, IL)
McGuireWoods LLP